

## IMPORTATION OF ALCOHOLIC BEVERAGES INTO MICHIGAN FOR PERSONAL CONSUMPTION

<b>WARNING:</b> <ol style="list-style-type: none"> <li>1. It is against state law to bring alcoholic beverages into Michigan without the written approval of the MLCC (the only exceptions are shown on the back of this form).</li> <li>2. The Commission or local law officials may seize any illegally imported alcoholic beverages and impound the vehicle used to transport the contraband.</li> <li>3. Conviction of a violation of this law and/or failure to pay the taxes could result in a fine of up to \$5,000 and imprisonment.</li> </ol>		
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Applicant Address:	Mail Release to: (if different than applicant address)
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<b>1. CHECK TYPE OF IMPORTATION</b>		
<input type="checkbox"/> Imported into Michigan. Reported to LCC by Customs during baggage check.	<input type="checkbox"/> Request to import alcoholic beverages from a foreign country.  Country:	<input type="checkbox"/> Request to import alcoholic beverages from another state.  State:

<b>2. DESCRIBE ALCOHOLIC BEVERAGES</b>																				
DESCRIPTION (if wine, also show % alcohol)	Size of Container	Containers per case	No. of Cases	Total Volume	Dollar Value of Alcoholic Beverages															
<b>Return a copy of this form with check made payable to "State of Michigan".</b>  Mail to the address at the top of this form. A copy will be returned to you.		<b>3. TAX CALCULATION</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Beer Tax:</td> <td style="width: 20%;">X \$6.30 barrel</td> <td style="width: 30%;"></td> </tr> <tr> <td>Wine Tax:</td> <td>X 13.5 ¢ per liter</td> <td></td> </tr> <tr> <td>Wine over 16% alcohol</td> <td>X 20 ¢ per liter</td> <td></td> </tr> <tr> <td>Distilled Spirits:</td> <td>X 13.85%</td> <td></td> </tr> <tr> <td>Use Tax on total value</td> <td>X 6%</td> <td></td> </tr> </table>				Beer Tax:	X \$6.30 barrel		Wine Tax:	X 13.5 ¢ per liter		Wine over 16% alcohol	X 20 ¢ per liter		Distilled Spirits:	X 13.85%		Use Tax on total value	X 6%	
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<b>PAY THIS AMOUNT →</b>					\$															
<b>4. Sign Here</b> _____																				

CASHIER VALIDATION – Do not write in this space

### CERTIFICATE OF RELEASE

<b>This Release Expires 90 Days From:</b>	<b>Approved By:</b>
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## EXCEPTIONS FOR IMPORTATION FOR PERSONAL CONSUMPTION

State liquor laws require persons who wish to bring any type of alcoholic beverage into Michigan for personal consumption to obtain prior written approval of the Commission with the following

### **exceptions:**

- A person of legal age who has been outside the U.S. territorial limits for at least 48 hours and has not brought alcoholic liquor into Michigan during the past 30 days, may bring up to **one liter** into Michigan without prior approval.
- A person of legal age may bring up to **312 ounces** of alcoholic liquor that contains less than 21% alcohol by volume (about 24 – 12 ounce containers of beer or 12 – 750ml containers of wine) from another state without prior approval.

## DESCRIPTION OF TAXES ON ALCOHOLIC BEVERAGES

**BEER TAX** The tax on beer is \$6.30 per barrel; pro-rated to .0015877¢ per ounce.

**WINE TAX** The tax on wine is based on the percent of alcohol in the product as follows:

- Wine which is 16% alcohol or less is taxed at 13.5¢ per liter.
- Wine which is over 16% alcohol is taxed at 20¢ per liter.

## DISTILLED SPIRITS

The following specific tax rate is applied to distilled spirits based on the dollar value of alcoholic beverages.

- 13.85% in specific taxes

**USE TAX** After the value of the products has been calculated and the amount of any taxes added, a total value is determined. The use tax of 6% is applied to the total value.